

# MEMORANDUM

*Office of the City Manager*

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**To:** Honorable Mayor and City Council  
**From:** Tom Williams, City Manager  
**Subject:** FY 2010-11 Budget Study Session  
**Date:** April 9, 2010

Attached please find the draft budget summaries for FY2010-11 which includes a budget summary for all funds, a budget summary for the General Fund and the budget summary for individual departments. Total budget request of \$129.4 million includes \$123.8 million operating budget and \$5.7 million Capital Improvement budget. Of the \$123.8 million operating budget requests, General Fund and Redevelopment Agency Fund amounted to \$65.7 million and \$30.6 million respectively, net of a 7% reduction of compensation received from several employee groups at the time of this memorandum. Each bargaining unit within the City as well as all unrepresented employees were asked to reduce costs by 7%. All units, except for IAFF (Local) and the POA (Police Officers Association) have adopted a 7% salary reduction through 145.5 furlough hours which is equivalent to 18 furlough days using a 40 hour work week basis. A vote by the POA for 7% reduction is scheduled to occur prior to the City Council study session and IAFF is scheduled to vote on April 20, 2010.

Due to the significance of each fund, the focus of the budget study session will be on the General Fund and Redevelopment Agency funds. However, at the direction of the City Council, staff will be ready to discuss the operating budgets of other funds. A separate draft CIP budget is scheduled to be reviewed by the City Council on April 20.

## **General Fund - Budget Overview and Recommended Strategies**

The total budget request for the General Fund was approximately \$68.9 million before any reduction of salaries. With practically no growth in the projected revenue due to lack of economic recovery, the General Fund is faced with a \$10.57 million budget deficit in FY 10-11. To manage through this unprecedented economic recession and budget deficit, staff negotiated with the various labor groups to reduce employees' compensation by 7% through furlough hours or other equivalent means. All four of the non public safety union groups and the unrepresented management employees agreed to reduce their compensation by 7% through furlough (please see attached). The total savings to the General Fund due to employees' concessions is approximately \$1.32 million.

The table below identifies the 7% savings by each union group. The 7% savings will impact primarily the City's General Fund but will also achieve savings for other funds.

7% compensation savings	Impact to all funds	Impact to the General Fund
MEA	\$ 440,292	\$ 338,488
MSA	37,934	29,163
ProTech	578,387	444,654
Mid-Management	313,897	241,318
Unrepresented employees	345,913	265,932
Total Agreed Concessions	\$1,716,423	\$1,319,555
POA	\$1,198,911	\$1,198,911
IAFF	666,221	666,221
Total	\$1,865,132	\$1,865,132
Grand Total	\$3,581,555	\$3,184,687

With the assumption that the remaining employee groups will vote favorably, staff recommends utilizing \$2 million in general fund reserves and collecting a \$5.4 million repayment from the Redevelopment Agency land purchase loan.

Budget Strategies	Amount (millions)
Employee Concession of 7% compensation or equivalent	\$ 3.18
RDA loan repayment	5.40
Use General Fund Reserve	1.99
Total	\$10.57

The City last utilized the General Fund reserve to close a budget gap of \$6 million in FY 04-05. Since then, the undesignated reserve was maintained at \$14.7 million in the last few years, in addition to a \$5.4 million reserve for PERS rate stabilization and a \$2.8 million reserve for uninsured claims. The \$14.7 million undesignated reserve represents approximately 22.3% of the General Fund expenditures. If the City Council approves the use of the General Fund reserve in FY 10-11, the remaining undesignated reserve will be approximately \$12.7 million, equivalent to 19.3% of the General Fund expenditures, after the 7% compensation reduction.

The use of Redevelopment loan payment to close the General Fund budget gap was originated in FY 04-05. The Agency purchased eight properties for redevelopment purposes and simultaneously entered into a loan agreement with the City to fund the purchase costs. The loan was structured in such a way that the City can demand payment when needed. Since FY 04-05, the General Fund included certain amount of RDA loan payment every year to balance the budget but the actual usage was always below budget. The table below identifies the amount budgeted and the actual usage. The outstanding loan balance will be approximately \$21.4 million if the City actually demands \$6.2 million in FY 09-10. This balance will be reduced to \$18 million if the City Council approves the use of \$5.4 million RDA loan payment in FY 10-11.

Fiscal Year	Budgeted payment	Actual payment
04-05	\$6,100,000	\$0
05-06	6,100,000	0
06-07	5,100,000	0
07-08	6,000,000	2,100,000
08-09	6,000,000	2,700,000
09-10	6,200,000	To be determined
10-11 (recommended)	5,400,000	

If the IAFF and POA do not agree to the requested concessions, an additional 3% reduction in the general fund (approx. \$1.8 million) would be required. Closing the remaining FY 10-11 General Fund budget gap by further reducing operating costs could occur through re-organization, consolidation of operations, and/or outsourcing services where feasible.

**Redevelopment Funds - Budget Overview**

The Redevelopment Project Fund (non housing fund) is projected to receive \$28.9 million in operating revenue, primarily from tax increment revenue. The expenditures are projected to be \$27.3 million. The expenditures will include a \$2.4 million ERAF payment to the State, \$17.2 million debt service payment, \$2.4 million operating expenditures, \$0.7 million for capital improvement projects, and \$4.6 million operating transfer to the General Fund for overhead and administrative expenditure reimbursement. In addition, staff recommends a \$5.4 million loan payment to the City related to the purchase of land. It is anticipated that the Project Fund will have \$27.9 million available in the fund balance at the end of FY 10-11.

The Housing Fund is projected to receive \$8.3 million in operating revenue, primarily from the 20% tax increment set-aside requirement. The operating expenditures are projected to be \$9 million, which include \$6.9 million loans and grants for affordable housing, \$0.4 million for debt service payment, \$0.6 million operating expenditures, and \$1.1 million operating transfer to the General Fund for overhead and administrative expenditure reimbursement. It is anticipated that the Housing Fund will have approximately \$10 million available in the fund balance at the end of FY 10-11.

**Budget Policies to Consider for the Future**

The revenue/expenditure task force will continue with its mission to develop strategies for balancing the revenue/expenditure imbalance by 2013. As such, the City Council may want to consider the immediate adoption of policies for employee contracts to balance future budgets. Just as the City Council adopted a policy for maintaining a General Fund reserve balance of 15%, the City Council should consider the other following policies:

- No longevity pay for non-public safety employees.
- No retroactive pay and benefits when negotiating contracts.

- Do not provide salary increases greater than revenues. The percent of future salary and benefit increases would use a five year revenue index as the basis. For example, if revenue growth over the five year index was 2.5%, salaries and benefit increases could not exceed this amount.
- Do not provide salary enhancements for obtaining certifications and training that are part of the qualifications for the job.
- No automatic step increases. Step increases would be based on performance and the City's ability to pay.

If the City Council is desirous of adopting any or all of these policies, staff will include in a resolution at the time of budget adoption on June 1, 2010.

## **SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND MID-MANAGEMENT AND CONFIDENTIAL UNIT (represented by UPEC LOCAL 792, AFL-CIO)**

It is hereby agreed and stipulated by and between the City of Milpitas (City) and Milpitas Mid-Management and Confidential Unit represented by UPEC Local 792 AFL-CIO (MIDCON) that due to the severe budget constraints faced by the City for the fiscal year 2010/2011, the following concessions are agreed to by the City and MIDCON and by its membership employees which MIDCON hereby represents did approve by majority vote:

1. MIDCON covered employees shall accept a furlough program that will reduce payroll costs in an approximate amount of 7% and will constitute 145.5 hours of unpaid furlough time per 40 hour employee for the fiscal year 2010/2011. Employees working less hours will receive a proportionate amount of furlough hours depending upon their work week. Employee paychecks shall reflect even distribution of furlough time throughout the year.
2. The parties understand from information provided by PERS that the furlough program at this rate will not affect MIDCON employees' PERS service credit or their rate of compensation used to determine highest and best year.
3. Furlough days shall be distributed evenly throughout the fiscal year. Schedules shall be set by each of the Department Heads for their supervised employees, although Department Heads shall consider substitution days based upon employee requests and the needs of the Department.
4. The City Manager agrees to make best efforts to avoid layoffs for employees in bargaining units that are participating in the furlough program in recognition of their efforts to assist the City with balancing the budget.
5. If layoffs are planned to be implemented within the UPEC represented or affiliated units within the fiscal year 2010/2011, then the parties agree to discuss amendments to this side letter.
6. The current MOU, set to expire on December 31, 2011, shall remain in full force and effect except as otherwise dictated by this Side Letter.
7. In order that the furlough program has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time under section 8.08 of the current MOU is hereby suspended. Notwithstanding this provision, exceptions may be made for hardship on a case-by-case basis by the City Manager. The City Manager's decision shall be final on these matters and not subject to grievance or other review.
8. All of the provisions of this Side Letter shall take effect on July 1, 2010 and expire on June 30, 2011.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing MIDCON and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Miliias Brown Act, have been fully complied with.

Upon execution, this Agreement shall be a valid contract amongst the parties. Implementation of the terms of this Agreement is specifically conditioned upon City Council approval.

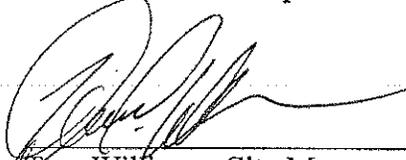
4/07/10  
Dated

  
Leslie Stobbe,  
MIDCON authorized representative

4/7/2010  
Dated

  
UPEC Local 792 Representative

4/7/10  
Dated

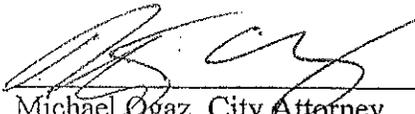
  
Tom Williams, City Manager

4/7/10  
Dated

  
Carmen Valdez, HR Director

Approved as to Form:

4-7-10  
Dated

  
Michael Ogaz, City Attorney

## **SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND MILPITAS PROFESSIONAL AND TECHNICAL GROUP**

It is hereby agreed and stipulated by and between the City of Milpitas (City) and Milpitas Professional and Technical Group (PROTECH) that due to the severe budget constraints faced by the City for the fiscal year 2010/2011, the following concessions are agreed to by the City and PROTECH and by its membership employees which PROTECH hereby represents did approve by majority vote:

1. PROTECH covered employees shall accept a furlough program that will reduce payroll costs in an approximate amount of 7% and will constitute 145.5 hours of unpaid furlough time per 40 hour employee for the fiscal year 2010/2011. Employees working less hours will receive a proportionate amount of furlough hours depending upon their work week. Employee paychecks shall reflect even distribution of furlough time throughout the fiscal year.
2. The parties understand from information provided by PERS that the furlough program at this rate will not affect PROTECH employees' PERS service credit or their rate of compensation used to determine highest and best year.
3. Furlough days shall be distributed evenly throughout the fiscal year. Schedules shall be set by each of the Department Heads for their supervised employees, although Department Heads shall consider substitution days based upon employee requests and the needs of the Department.
4. The City Manager agrees to make best efforts to avoid layoffs for employees in bargaining units that are participating in the furlough program in recognition of their efforts to assist the City with balancing the budget.
5. If layoffs are planned to be implemented within the UPEC represented or affiliated units within the fiscal year 2010/2011, then the parties agree to discuss amendments to this side letter.
6. The current MOU, set to expire on June 30, 2011, shall remain in full force and effect except as otherwise dictated by this Side Letter.
7. In order that the furlough program has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time under section 9.09 of the current MOU is hereby suspended. Notwithstanding this provision, exceptions may be made for hardship on a case-by-case basis by the City Manager. The City Manager's decision shall be final on these matters and not subject to grievance or other review.

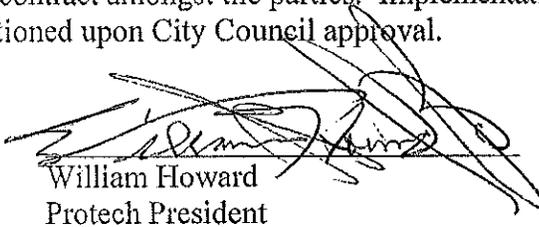
8. All of the provisions of this Side Letter shall take effect on July 1, 2010 and expire on June 30, 2011.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing PROTECH and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Milius Brown Act, have been fully complied with.

Upon execution, this Agreement shall be a valid contract amongst the parties. Implementation of the terms of this Agreement is specifically conditioned upon City Council approval.

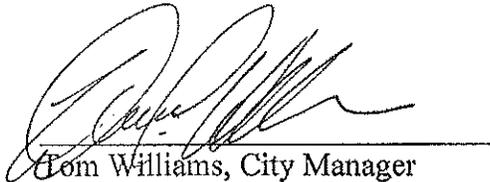
4/7/10  
Dated

  
William Howard  
Protech President

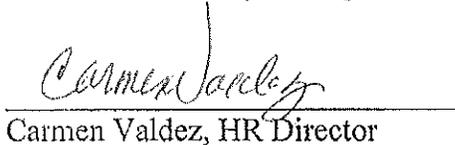
4/7/2010  
Dated

  
UPEC Local 792 Representative

4/7/10  
Dated

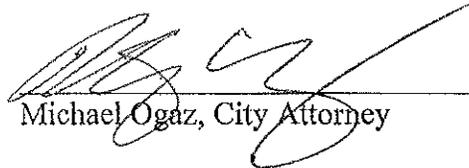
  
Tom Williams, City Manager

4/7/10  
Dated

  
Carmen Valdez, HR Director

Approved as to Form:

4-7-10  
Dated

  
Michael Ogaz, City Attorney

## SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND MILPITAS SUPERVISORS ASSOCIATION

It is hereby agreed and stipulated by and between the City of Milpitas (City) and Milpitas Supervisors Association (MSA) that due to the severe budget constraints faced by the City for the fiscal year 2010/2011, the following concessions are agreed to by the City and MSA and by its membership employees which MSA hereby represents did approve by majority vote:

1. MSA covered employees shall accept a furlough program that will reduce payroll costs in an approximate amount of 7% and will constitute 145.5 hours of unpaid furlough time per 40 hour employee and 136.5 hours of unpaid furlough time per 37.5 hour employee for the fiscal year 2010/2011. Employees working less hours will receive a proportionate amount of furlough hours depending upon their work week. Employee paychecks shall reflect even distribution of furlough time throughout the fiscal year.
2. The parties understand from information provided by PERS that the furlough program at this rate will not affect MSA employees' PERS service credit or their rate of compensation used to determine highest and best year.
3. Furlough days shall be distributed evenly throughout the fiscal year. Schedules shall be set by each of the Department Heads for their supervised employees, although Department Heads shall consider substitution days based upon employee requests and the needs of the Department.
4. The City Manager agrees to make best efforts to avoid layoffs for employees in bargaining units that are participating in the furlough program in recognition of their efforts to assist the City with balancing the budget.
5. If layoffs are planned to be implemented within the UPEC represented or affiliated units within the fiscal year 2010/2011, then the parties agree to discuss amendments to this side letter.
6. The current MOU, set to expire on December 31, 2010, shall remain in full force and effect except as otherwise dictated by this Side Letter.
7. In order that the furlough program has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time under section 24.09 of the current MOU is hereby suspended. Notwithstanding this provision, exceptions may be made for hardship on a case-by-case basis by the City Manager. The City Manager's decision shall be final on these matters and not subject to grievance or other review.
8. All of the provisions of this Side Letter shall take effect on July 1, 2010 and expire on June 30, 2011.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing MSA and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Miliias Brown Act, have been fully complied with.

Upon execution, this Agreement shall be a valid contract amongst the parties. Implementation of the terms of this Agreement is specifically conditioned upon City Council approval.

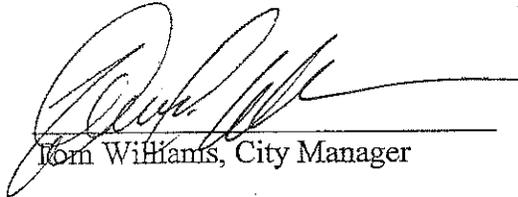
4/7/10  
Dated

  
Stephan Smith, MSA President

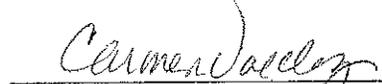
4/7/10  
Dated

  
UPEC Local 792 Representative

4/7/10  
Dated

  
Tom Williams, City Manager

4/7/10  
Dated

  
Carmen Valdez, HR Director

Approved as to Form:

4-7-10  
Dated

  
Michael Ogaz, City Attorney

## **SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND MILPITAS EMPLOYEES ASSOCIATION**

It is hereby agreed and stipulated by and between the City of Milpitas (City) and Milpitas Employees Association (MEA) that due to the severe budget constraints faced by the City for the fiscal year 2010/2011, the following concessions are agreed to by the City and MEA and by its membership employees which MEA hereby represents did approve by majority vote:

1. MEA covered employees shall accept a furlough program that will reduce payroll costs in an approximate amount of 7% and will constitute 145.5 hours of unpaid furlough time per 40 hour employee and 136.5 hours of unpaid furlough time per 37.5 hour employee for the fiscal year 2010/2011. Employees working less hours will receive a proportionate amount of furlough hours depending upon their work week. Employee paychecks shall reflect even distribution of furlough time throughout the fiscal year.
2. The parties understand from information provided by PERS that the furlough program at this rate will not affect MEA employees' PERS service credit or their rate of compensation used to determine highest and best year.
3. Furlough days shall be distributed evenly throughout the fiscal year. Schedules shall be set by each of the Department Heads for their supervised employees, although Department Heads shall consider substitution days based upon employee requests and the needs of the Department.
4. The City Manager agrees to make best efforts to avoid layoffs for employees in bargaining units that are participating in the furlough program in recognition of their efforts to assist the City with balancing the budget.
5. If layoffs are planned to be implemented within the UPEC represented or affiliated units within the fiscal year 2010/2011, then the parties agree to discuss amendments to this side letter.
6. The current MOU, now set to expire on June 30, 2010, is hereby extended until December 31, 2010, with all provisions in full force and effect except as otherwise dictated by this Side Letter.
7. In order that the furlough program has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time under section 23.09 of the current MOU is hereby suspended. Notwithstanding this provision, exceptions may be made for hardship on a case-by-case basis by the City Manager. The City Manager's decision shall be final on these matters and not subject to grievance or other review.

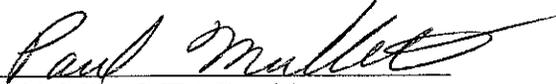
8. All of the provisions of this Side Letter shall take effect on July 1, 2010 and expire on June 30, 2011.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing MEA and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Milias Brown Act, have been fully complied with.

Upon execution, this Agreement shall be a valid contract amongst the parties. Implementation of the terms of this Agreement is specifically conditioned upon City Council approval.

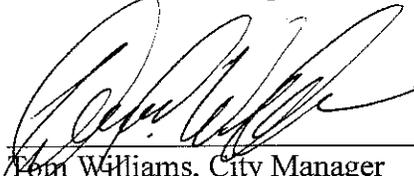
4-7-10  
Dated

  
Paul Mullet, MEA President

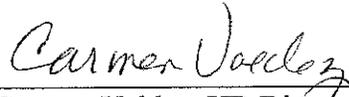
4/7/2010  
Dated

  
UPEC Local 792 Representative

4/7/10  
Dated

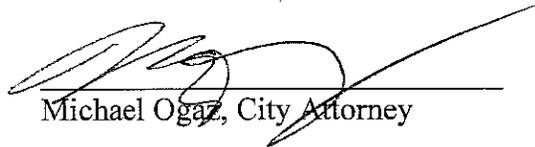
  
Tom Williams, City Manager

4/7/10  
Dated

  
Carmen Valdez, HR Director

Approved as to Form:

4-7-10  
Dated

  
Michael Ogaz, City Attorney

## **SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND MILPITAS POLICE OFFICERS ASSOCIATION**

It is hereby agreed and stipulated by and between the City of Milpitas (City) and Milpitas Police Officers Association (POA) that due to the severe budget constraints faced by the City for the fiscal year 2010/2011, the following concessions are considered necessary and mandatory as they are essential to the City's financial health and well being. They are agreed to by the City and POA and by its membership employees which POA hereby represents did approve by majority vote:

1. POA covered employees shall accept a furlough program that will reduce payroll costs in an approximate amount of 7% and will constitute 145.5 hours of unpaid furlough time per 40 hour employee for the fiscal year 2010/2011. Employees working different or less hours will receive a proportionate amount of furlough hours depending upon their work week. Employee paychecks shall reflect even distribution of furlough time throughout the fiscal year.
2. The parties understand from information provided by PERS that the furlough program at this rate will not affect POA employees' PERS service credit or their rate of compensation used to determine highest and best year.
3. Furlough days shall be distributed evenly throughout the fiscal year. Schedules shall be set by each of the Department Heads for their supervised employees, although Department Heads will consider substitution days based upon employee requests and the needs of the Department.
4. The City Manager agrees to make best efforts to avoid layoffs for employees in bargaining units that are participating in the furlough program in recognition of their efforts to assist the City with balancing the budget.
5. All temporary employees in the affected class or classes shall be laid-off prior to the displacement of any probationary or permanent employee.
6. The current MOU, set to expire on December 31, 2011, shall remain in full force and effect except as otherwise dictated by this Side Letter.
7. In order that the furlough program has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time under section 9.07 of the current MOU is hereby suspended. Notwithstanding this provision, exceptions may be made for hardship on a case-

by-case basis by the City Manager. The City Manager's decision shall be final on these matters and not subject to grievance or other review.

8. All of the provisions of this Side Letter shall take effect on July 1, 2010 and expire on June 30, 2011.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing POA and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Milias Brown Act, have been fully complied with.

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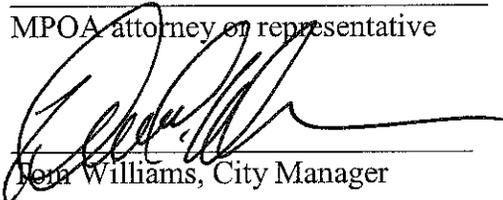
\_\_\_\_\_  
Dated

\_\_\_\_\_  
Matthew Toffey  
MPOA President

\_\_\_\_\_  
Dated

\_\_\_\_\_  
MPOA attorney or representative

4/8/10  
Dated

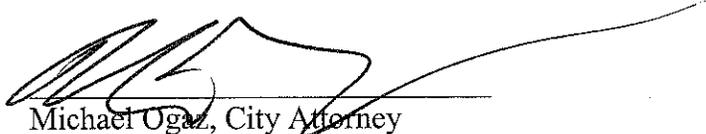
  
\_\_\_\_\_  
Tom Williams, City Manager

4/8/10  
Dated

  
\_\_\_\_\_  
Carmen Valdez, HR Director

Approved as to Form:

4-8-10  
Dated

  
\_\_\_\_\_  
Michael Ogaz, City Attorney

## **SIDE LETTER AGREEMENT BETWEEN CITY OF MILPITAS AND INTERNATIONAL ASSOCIATION OF FIREFIGHTERS**

It is hereby agreed and stipulated by and between the City of Milpitas (City) and International Association of Firefighters Local 1699 (IAFF) that due to the severe budget constraints faced by the City, the following concessions are agreed to by the City and IAFF and by its membership employees which IAFF hereby represents did approve by majority vote:

1. IAFF covered employees shall accept an approximate 7% reduction in compensation in accord with this Side Letter.
2. The reduction in compensation shall be reflected in part by the maintenance of 4 additional vacant positions for a total of 12 vacancies below the staffing required for the three shifts currently. Thus, there need be 4 less personnel per shift such that the twenty (20) personnel assigned to each shift, as set forth in Section 21.01 of the MOU, shall be reduced to sixteen (16).
3. The 3% salary increase scheduled to be effective the first pay period after January 1, 2011, shall be deferred for one calendar year until the first pay period after January 1, 2012.
4. The current MOU, now set to expire on December 31, 2011, is hereby extended until December 31, 2012 and is acknowledged as being in full force and effect except as otherwise dictated by this Side Letter.
5. In order that the reduction in compensation has the effect of assisting in reducing and therefore balancing the City budget for fiscal year 2010/2011, all ability to sell back vacation time is hereby suspended.
6. All of the provisions of this Side Letter shall take effect on July 1, 2010 and shall expire on the first pay period after January 1, 2012.

This Side Letter shall constitute a change in conditions from those set forth in the current MOU governing IAFF and the City. To the extent this Side Letter is inconsistent with the current MOU, this Side Letter shall constitute the intent of and govern the rights of the parties.

By execution of this Side Letter, all parties agree that this matter has been fully discussed amongst the parties and that all meet and confer obligations of the law, including the Meyers Milias Brown Act, have been fully complied with.

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Implementation of the terms of this Agreement are specifically conditioned upon City Council approval.

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Dated

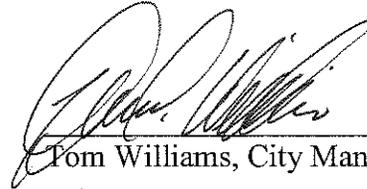
4/2/10

Dated

4/2/10

Dated

\_\_\_\_\_  
Steve King  
Acting IAFF Local 1699 President

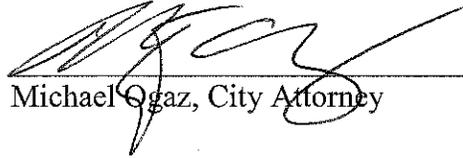
  
\_\_\_\_\_  
Tom Williams, City Manager

  
\_\_\_\_\_  
Carmen Valdez, HR Director

Approved as to Form:

4/2/10

Dated

  
\_\_\_\_\_  
Michael Ogaz, City Attorney

**Draft Budget Summary  
2010-11**

**ESTIMATED REVENUES**

	GRAND TOTAL	GENERAL FUND	LIBRARY FUND	OTHER FUNDS	CAPITAL PROJECTS	REDEVELOPMENT AGENCY	WATER FUND	SEWER FUND
Property Taxes	53,290,000	17,225,000	0	0	0	36,065,000	0	0
Taxes Other Than Property	24,756,750	23,243,000	1,014,750	499,000	0	0	0	0
Licenses and Permits	2,597,000	2,597,000	0	0	0	0	0	0
Fines and Forfeits	709,000	709,000	0	0	0	0	0	0
Use of Money and Property	2,736,000	371,000	78,000	207,000	338,000	1,112,000	346,000	284,000
Intergovernmental	2,911,545	479,000	0	1,720,000	594,899	37,646	80,000	0
Charges For Current Services	33,341,480	3,918,100	0	2,680,380	0	0	16,483,000	10,260,000
Other Revenue	5,957,000	91,000	0	612,400	748,600	0	1,305,000	3,200,000
<b>sub-total</b>	<b>126,298,775</b>	<b>48,633,100</b>	<b>1,092,750</b>	<b>5,718,780</b>	<b>1,681,499</b>	<b>37,214,646</b>	<b>18,214,000</b>	<b>13,744,000</b>
<b>Other Financing Sources</b>								
(Increase) Decrease in Fund Balance	5,017,689	1,993,963	(289,849)	(412,877)	0	3,969,162	(2,451,748)	2,209,037
(Increase) Decrease in CIP Rsvr	(2,502,009)	0	0	0	1,333,000	0	(814,009)	(3,021,000)
(Increase) Decrease in Housing Rsvr	621,017	0	0	0	0	621,017	0	0
RDA Loan Payment	(5,400,000)	0	0	0	0	(5,400,000)	0	0
Operating Transfers In	16,383,427	15,111,480	0	100,000	1,135,000	36,947	0	0
Operating Transfers Out	(10,983,427)	0	(350,000)	(1,399,905)	0	(5,843,480)	(1,918,359)	(1,471,683)
<b>sub-total</b>	<b>3,136,696</b>	<b>17,105,443</b>	<b>(639,849)</b>	<b>(1,712,782)</b>	<b>2,468,000</b>	<b>(6,616,354)</b>	<b>(5,184,116)</b>	<b>(2,283,646)</b>
<b>TOTAL</b>	<b>129,435,471</b>	<b>65,738,543</b>	<b>452,901</b>	<b>4,005,998</b>	<b>4,149,499</b>	<b>30,598,292</b>	<b>13,029,884</b>	<b>11,460,354</b>

**BUDGETED APPROPRIATIONS**

Personnel Services	65,165,635	57,730,581	0	1,024,785	0	2,326,159	2,540,327	1,543,783
Compensation Reduction	(3,581,556)	(3,184,687)	0	(51,446)	0	(136,731)	(129,989)	(78,703)
Supplies & Contractual Services	43,262,515	11,147,619	452,901	2,597,357	135,600	10,094,218	9,914,546	8,920,274
Capital Outlay	620,332	45,030	0	435,302	0	0	140,000	0
<b>sub-total</b>	<b>105,466,926</b>	<b>65,738,543</b>	<b>452,901</b>	<b>4,005,998</b>	<b>135,600</b>	<b>12,283,646</b>	<b>12,464,884</b>	<b>10,385,354</b>
Capital Improvements	5,675,545	0	0	0	4,013,899	711,646	565,000	385,000
Debt Service	18,293,000	0	0	0	0	17,603,000	0	690,000
<b>sub-total</b>	<b>23,968,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,013,899</b>	<b>18,314,646</b>	<b>565,000</b>	<b>1,075,000</b>
<b>TOTAL</b>	<b>129,435,471</b>	<b>65,738,543</b>	<b>452,901</b>	<b>4,005,998</b>	<b>4,149,499</b>	<b>30,598,292</b>	<b>13,029,884</b>	<b>11,460,354</b>

**FUND BALANCE**

Fund Balance 7/1/10	140,001,181	24,519,009	6,320,000	14,892,393	15,939,095	47,898,000	13,691,684	16,741,000
Net Changes in Fund Balance	(3,136,696)	(1,993,963)	289,849	412,877	(1,333,000)	(4,590,179)	3,265,757	811,963
Fund Balance 6/30/11	136,864,485	22,525,046	6,609,849	15,305,270	14,606,095	43,307,821	16,957,441	17,552,963
Reserved	18,622,270	1,300,000	0	15,305,270	0	2,017,000	0	0
Unreserved, Designated	9,709,849	3,100,000	6,609,849	0	0	0	0	0
Unreserved, Designated for CIP	47,843,788	0	0	0	14,606,095	3,400,000	12,296,693	17,541,000
Unreserved, Designated for PERS	5,432,703	5,432,703	0	0	0	0	0	0
Unreserved, Designated for Housing	9,978,983	0	0	0	0	9,978,983	0	0
Unreserved, Undesignated	45,276,892	12,692,343	0	0	0	27,911,838	4,660,748	11,963
<b>TOTAL</b>	<b>136,864,485</b>	<b>22,525,046</b>	<b>6,609,849</b>	<b>15,305,270</b>	<b>14,606,095</b>	<b>43,307,821</b>	<b>16,957,441</b>	<b>17,552,963</b>

**General Fund - Draft Budget Summary**

<b>Budget Unit</b>	<b>Personnel Services</b>	<b>Services &amp; Supplies</b>	<b>Capital Outlay</b>	<b>Debt Services</b>	<b>Total</b>
City Council	199,272	172,670	-	-	371,942
City Manager	399,279	17,336	-	-	416,615
Information Services	1,985,373	765,907	-	-	2,751,280
Human Resources	445,607	561,445	-	-	1,007,052
City Clerk	688,056	131,000	-	-	819,056
City Attorney	591,210	21,300	-	-	612,510
Finance	2,216,643	196,695	-	-	2,413,338
Building and Safety	1,839,474	134,462	-	-	1,973,936
Public Works	4,123,618	1,408,628	-	-	5,532,246
Engineering	759,722	224,407	-	-	984,129
Planning & Neighborhood Svcs	838,499	468,465	-	-	1,306,964
Parks and Recreation	4,823,698	1,486,397	14,440	-	6,324,535
Police	20,584,004	1,531,787	-	-	22,115,791
Fire	12,760,938	1,464,920	30,590	-	14,256,448
Non-Departmental	2,290,500	2,562,200	-	-	4,852,700
<b>TOTAL</b>	<b>54,545,894</b>	<b>11,147,619</b>	<b>45,030</b>	<b>-</b>	<b>65,738,543</b>

### General Fund - Draft Budget Summary

Budget Unit	Personnel Services	Services & Supplies	Capital Outlay	Total
City Council	199,272	172,670	-	371,942
City Manager	399,279	17,336	-	416,615
Information Services	1,985,373	765,907	-	2,751,280
Human Resources	445,607	561,445	-	1,007,052
City Clerk	688,056	131,000	-	819,056
City Attorney	591,210	21,300	-	612,510
Finance	2,216,643	196,695	-	2,413,338
Building and Safety	1,839,474	134,462	-	1,973,936
Public Works	4,123,618	1,408,628	-	5,532,246
Engineering	759,722	224,407	-	984,129
Planning & Neighborhood Svcs	838,499	468,465	-	1,306,964
Parks and Recreation	4,823,698	1,486,397	14,440	6,324,535
Police	20,584,004	1,531,787	-	22,115,791
Fire	12,760,938	1,464,920	30,590	14,256,448
Non-Departmental	2,290,500	2,562,200	-	4,852,700
<b>TOTAL</b>	<b>54,545,894</b>	<b>11,147,619</b>	<b>45,030</b>	<b>65,738,543</b>

**Budgets Narrative and Summary City Council**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Proposed 2010-11</u>
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	57,416	57,616	59,676	59,676
4112 Temporary Salaries	3,250	3,725	3,000	4,400
4121 Allowances	39,211	39,715	37,560	38,700
4131 PERS	3,788	4,900	13,618	13,858
4132 Group Insurance	34,667	34,523	77,460	77,820
4133 Medicare	1,491	1,510	1,408	1,484
4135 Worker's Compensation	282	146	282	304
4139 PARS	976	815	0	66
4161 Retiree Medical Reserve	2,964	2,967	2,964	2,964
<b>sub-total</b>	<u>144,045</u>	<u>145,918</u>	<u>195,968</u>	<u>199,272</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	57,542	56,299	76,400	76,400
4220 Supplies	2,130	8,984	4,000	4,000
4230 Services	0	3,298	0	10,500
4501 Memberships and Dues	47,689	50,181	44,993	51,675
4503 Training	299	1,135	13,000	13,000
4520 Commissions and Boards	5,859	7,306	16,595	17,095
<b>sub-total</b>	<u>113,519</u>	<u>127,203</u>	<u>154,988</u>	<u>172,670</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u>257,563</u>	<u>273,121</u>	<u>350,956</u>	<u>371,942</u>

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Proposed 2010-11</u>
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	286,556	264,501	294,692	307,723
4113 Overtime	3,707	(3,937)	0	0
4115 Bonus Pay	18,018	0	0	0
4124 Leave Cashout	0	15,446	0	0
4131 PERS	49,252	57,010	59,316	63,691
4132 Group Insurance	12,347	12,466	30,888	31,176
4133 Medicare	4,493	4,125	4,295	4,489
4135 Worker's Compensation	1,434	754	1,462	1,526
4138 Deferred Comp-Employer	1,807	1,575	1,800	1,800
4151 Compensation Reduction	0	0	0	(26,420)
4161 Retiree Medical Reserve	14,274	14,557	14,640	15,294
<b>sub-total</b>	<u>391,887</u>	<u>366,498</u>	<u>407,093</u>	<u>399,279</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	68	0	0	0
4211 Equip Replacement Amortization	3,220	2,507	2,444	2,236
4220 Supplies	2,120	6,124	5,500	5,500
4230 Services	359,124	387,675	408,000	427,901
4501 Memberships and Dues	111	400	4,600	4,600
4503 Training	1,328	342	5,000	5,000
<b>sub-total</b>	<u>365,970</u>	<u>397,047</u>	<u>425,544</u>	<u>445,237</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u>757,858</u>	<u>763,545</u>	<u>832,637</u>	<u>844,516</u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	603,349	627,708	509,815	515,510
4112 Temporary Salaries	6,195	0	0	0
4113 Overtime	3,911	3,051	6,000	6,000
4124 Leave Cashout	7,048	8,283	0	0
4131 PERS	90,215	96,751	74,550	77,386
4132 Group Insurance	79,341	95,570	93,120	94,668
4133 Medicare	7,962	8,152	6,274	6,334
4135 Worker's Compensation	5,272	2,740	2,485	2,494
4138 Deferred Comp-Employer	2,710	2,710	2,700	2,700
4139 PARS	93	0	0	0
4151 Compensation Reduction	0	0	0	(42,121)
4161 Retiree Medical Reserve	29,706	30,278	24,792	25,085
<b>sub-total</b>	<u>835,802</u>	<u>875,244</u>	<u>719,736</u>	<u>688,056</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4211 Equip Replacement Amortization	6,834	4,074	3,522	0
4220 Supplies	22,859	18,030	30,000	10,000
4230 Services	54,150	49,802	62,500	43,000
4280 Elections	0	39,484	0	75,000
4410 Communications	67	17	0	0
4501 Memberships and Dues	674	445	1,000	1,000
4503 Training	1,475	2,255	2,000	2,000
<b>sub-total</b>	<u>86,059</u>	<u>114,108</u>	<u>99,022</u>	<u>131,000</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u><u>921,861</u></u>	<u><u>989,352</u></u>	<u><u>818,758</u></u>	<u><u>819,056</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	125,930	141,568	141,026	141,026
4131 PERS	18,800	21,782	20,594	21,146
4132 Group Insurance	7,542	8,695	15,492	15,564
4133 Medicare	2,046	2,056	2,062	2,062
4135 Worker's Compensation	702	364	702	702
4138 Deferred Comp-Employer	1,847	903	900	900
4151 Compensation Reduction	0	0	0	(11,546)
4161 Retiree Medical Reserve	7,037	7,039	7,056	7,056
sub-total	163,905	182,407	187,832	176,910
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	20,912	16,913	44,000	20,000
4220 Supplies	1,030	244	250	250
4230 Services	84,563	34,666	42,000	66,000
4501 Memberships and Dues	20,066	19,882	18,490	18,490
4503 Training	3,362	3,215	5,460	5,460
4520 Commissions and Boards	0	0	400	400
sub-total	129,933	74,920	110,600	110,600
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<b>293,837</b>	<b>257,327</b>	<b>298,432</b>	<b>287,510</b>

Building and Safety

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	1,555,885	1,453,276	1,763,867	1,749,163
4112 Temporary Salaries	221,002	197,717	0	0
4113 Overtime	21,277	5,147	21,000	18,000
4124 Leave Cashout	36,603	58,251	0	0
4131 PERS	266,091	250,160	257,707	262,338
4132 Group Insurance	270,181	253,484	265,068	262,596
4133 Medicare	24,740	23,128	23,917	23,693
4135 Worker's Compensation	46,318	24,263	41,863	40,573
4138 Deferred Comp-Employer	4,165	3,337	1,800	1,800
4139 PARS	39	448	0	0
4143 Charged to CIPs	0	0	(212,101)	(281,643)
4151 Compensation Reduction	0	0	0	(145,304)
4161 Retiree Medical Reserve	79,583	100,854	88,046	87,284
<b>sub-total</b>	<u>2,525,882</u>	<u>2,370,065</u>	<u>2,251,167</u>	<u>2,018,500</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4211 Equip Replacement Amortization	32,080	34,707	30,830	29,507
4220 Supplies	15,303	10,298	27,340	23,975
4230 Services	40,990	44,363	63,250	63,250
4501 Memberships and Dues	1,420	1,370	1,530	1,530
4503 Training	9,354	6,298	18,195	16,200
<b>sub-total</b>	<u>99,147</u>	<u>97,035</u>	<u>141,145</u>	<u>134,462</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u><u>2,625,029</u></u>	<u><u>2,467,100</u></u>	<u><u>2,392,312</u></u>	<u><u>2,152,962</u></u>

Information Services

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	1,501,023	1,673,349	1,532,925	1,553,404
4113 Overtime	225	175	0	0
4124 Leave Cashout	10,154	32,880	0	0
4131 PERS	228,899	257,994	223,932	232,930
4132 Group Insurance	185,142	225,169	216,720	220,260
4133 Medicare	22,335	24,739	22,384	22,660
4135 Worker's Compensation	8,867	4,646	8,129	7,730
4138 Deferred Comp-Employer	9,035	9,059	8,100	8,100
4151 Compensation Reduction	0	0	0	(127,171)
4161 Retiree Medical Reserve	83,922	84,757	76,446	77,460
<b>sub-total</b>	<u>2,049,602</u>	<u>2,312,766</u>	<u>2,088,636</u>	<u>1,995,373</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4211 Equip Replacement Amortization	6,895	5,518	5,379	7,683
4220 Supplies	12,048	11,753	25,000	25,000
4230 Services	420,840	387,162	626,100	646,724
4410 Communications	192,211	191,259	196,900	197,000
4501 Memberships and Dues	75	0	0	0
4503 Training	6,425	4,569	4,700	4,700
<b>sub-total</b>	<u>638,493</u>	<u>600,261</u>	<u>858,079</u>	<u>881,107</u>
<b>CAPITAL OUTLAY</b>				
4920 Machinery Tools & Equipment	2,415	2,726	90,000	90,000
<b>sub-total</b>	<u>2,415</u>	<u>2,726</u>	<u>90,000</u>	<u>90,000</u>
<b>TOTAL</b>	<u><u>2,690,510</u></u>	<u><u>2,915,754</u></u>	<u><u>3,036,715</u></u>	<u><u>2,966,480</u></u>

Human Resources

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	411,052	385,282	331,273	333,164
4112 Temporary Salaries	0	9,165	0	15,600
4113 Overtime	73	735	1,000	1,000
4124 Leave Cashout	9,366	14,460	0	0
4131 PERS	61,470	59,706	48,393	49,975
4132 Group Insurance	52,196	50,587	46,284	46,788
4133 Medicare	6,048	5,990	4,840	5,090
4135 Worker's Compensation	1,944	1,110	1,654	1,741
4138 Deferred Comp-Employer	4,492	3,777	2,700	2,700
4139 PARS	0	133	0	234
4151 Compensation Reduction	0	0	0	(27,277)
4161 Retiree Medical Reserve	19,448	21,394	16,500	16,592
<b>sub-total</b>	<u>566,090</u>	<u>552,339</u>	<u>452,644</u>	<u>445,607</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	4,707	723	6,000	7,000
4220 Supplies	4,296	2,691	2,000	2,000
4230 Services	436,140	393,327	584,927	544,233
4410 Communications	85	21	0	0
4501 Memberships and Dues	2,094	1,094	2,212	2,212
4503 Training	4,222	3,722	6,500	6,000
<b>sub-total</b>	<u>451,544</u>	<u>401,578</u>	<u>601,639</u>	<u>561,445</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u><u>1,017,634</u></u>	<u><u>953,917</u></u>	<u><u>1,054,283</u></u>	<u><u>1,007,052</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	157,697	484,673	514,353	541,466
4131 PERS	22,450	82,662	89,876	95,933
4132 Group Insurance	13,911	44,224	61,872	62,304
4133 Medicare	2,190	7,016	7,507	7,914
4135 Worker's Compensation	786	1,409	2,569	2,706
4138 Deferred Comp-Employer	822	3,481	3,600	3,600
4151 Compensation Reduction	0	0	0	(45,361)
4161 Retiree Medical Reserve	15,772	27,167	25,656	26,987
<b>sub-total</b>	<u>213,627</u>	<u>650,632</u>	<u>705,433</u>	<u>695,549</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4220 Supplies	13,132	17,819	20,000	20,000
4230 Services	338,614	45,299	50,000	45,000
4501 Memberships and Dues	645	2,365	2,600	2,600
4503 Training	2,069	6,671	11,000	10,000
<b>sub-total</b>	<u>354,459</u>	<u>72,154</u>	<u>83,600</u>	<u>77,600</u>
<b>CAPITAL OUTLAY</b>				
4920 Machinery Tools & Equipment	0	946	0	0
<b>sub-total</b>	<u>0</u>	<u>946</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<u><u>568,086</u></u>	<u><u>723,731</u></u>	<u><u>789,033</u></u>	<u><u>773,149</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	2,174,927	2,107,558	2,164,938	2,201,718
4112 Temporary Salaries	27,311	52,547	16,000	16,000
4113 Overtime	9,740	3,699	23,500	23,500
4121 Allowances	(89)	1,483	1,080	0
4124 Leave Cashout	36,370	85,552	0	0
4125 Accrued Leave	(9,983)	(33,010)	0	0
4131 PERS	326,610	328,023	317,433	332,067
4132 Group Insurance	331,131	331,293	401,220	408,480
4133 Medicare	31,154	31,546	31,768	32,267
4135 Worker's Compensation	20,771	10,698	18,939	19,062
4138 Deferred Comp-Employer	8,131	7,553	7,200	6,300
4139 PARS	404	447	240	240
4143 Charged to CIPs	0	0	(63,000)	(63,000)
4151 Compensation Reduction	0	0	0	(180,936)
4161 Retiree Medical Reserve	112,750	113,074	107,094	108,858
<b>sub-total</b>	<u>3,069,226</u>	<u>3,040,463</u>	<u>3,026,412</u>	<u>2,904,556</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4211 Equip Replacement Amortization	21,121	16,209	15,904	14,907
4220 Supplies	89,029	105,662	152,925	141,125
4230 Services	257,209	184,900	174,600	195,203
4501 Memberships and Dues	2,131	2,407	2,990	2,690
4503 Training	9,422	11,184	11,250	11,250
<b>sub-total</b>	<u>378,912</u>	<u>320,362</u>	<u>357,669</u>	<u>365,175</u>
<b>CAPITAL OUTLAY</b>				
4870 Machinery & Equipment	3,750	6,000	0	0
4920 Machinery Tools & Equipment	0	5,592	0	0
4930 Hydrants & Meters	0	0	30,000	30,000
<b>sub-total</b>	<u>3,750</u>	<u>11,592</u>	<u>30,000</u>	<u>30,000</u>
<b>TOTAL</b>	<u><u>3,451,888</u></u>	<u><u>3,372,416</u></u>	<u><u>3,414,081</u></u>	<u><u>3,299,731</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	4,469,511	4,436,584	4,662,862	4,700,317
4112 Temporary Salaries	163,725	165,049	134,010	134,010
4113 Overtime	112,813	103,852	125,000	125,000
4121 Allowances	75,240	74,068	111,892	86,712
4124 Leave Cashout	140,100	158,004	0	0
4125 Accrued Leave	24,951	23,082	0	0
4131 PERS	685,082	702,683	706,155	722,123
4132 Group Insurance	862,774	894,662	978,960	1,005,408
4133 Medicare	63,446	64,792	64,458	64,715
4135 Worker's Compensation	178,529	91,509	169,108	166,810
4138 Deferred Comp-Employer	5,853	5,211	4,500	4,500
4139 PARS	1,001	1,065	1,572	2,009
4141 Adjustments-Payroll	830	609	0	0
4143 Charged to CIPs	0	0	(22,000)	(22,000)
4151 Compensation Reduction	0	0	0	(387,612)
4161 Retiree Medical Reserve	233,312	229,185	222,972	219,074
<b>sub-total</b>	<u>7,017,167</u>	<u>6,950,355</u>	<u>7,159,489</u>	<u>6,821,066</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4211 Equip Replacement Amortization	729,744	626,563	614,155	557,286
4220 Supplies	1,485,639	1,385,730	1,532,737	1,501,237
4230 Services	1,094,745	1,767,845	1,471,950	1,409,200
4410 Communications	1,494	1,920	4,250	1,250
4420 Utilities	27,483	46,800	49,700	80,700
4501 Memberships and Dues	3,850	11,737	7,740	4,740
4503 Training	11,247	14,240	19,785	19,785
4600 Ins, Settlements & Contgcy	0	3,464,911	0	0
<b>sub-total</b>	<u>3,354,202</u>	<u>7,319,747</u>	<u>3,700,317</u>	<u>3,574,198</u>
<b>CAPITAL OUTLAY</b>				
4850 Vehicles	0	95,335	39,998	142
4910 Office Furniture & Fixtures	9,930	0	0	0
4920 Machinery Tools & Equipment	13,077	646	0	0
4930 Hydrants & Meters	47,362	47,262	110,000	110,000
<b>sub-total</b>	<u>70,369</u>	<u>143,243</u>	<u>149,998</u>	<u>110,142</u>
<b>TOTAL</b>	<u><u>10,441,738</u></u>	<u><u>14,413,345</u></u>	<u><u>11,009,804</u></u>	<u><u>10,505,406</u></u>

## Engineering

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	2,455,240	2,369,934	2,726,931	2,629,731
4112 Temporary Salaries	109,204	71,757	24,000	12,000
4113 Overtime	45,113	2,836	45,500	45,500
4121 Allowances	5,459	7,238	0	0
4124 Leave Cashout	46,322	118,749	0	0
4125 Accrued Leave	5,983	1,141	0	0
4131 PERS	385,670	372,380	398,495	394,424
4132 Group Insurance	342,760	349,453	404,496	396,168
4133 Medicare	35,461	34,393	35,925	35,877
4135 Worker's Compensation	36,014	14,181	14,235	13,231
4138 Deferred Comp-Employer	6,961	5,445	6,300	7,200
4139 PARS	141	247	585	180
4143 Charged to CIPs	0	0	(792,528)	(777,892)
4151 Compensation Reduction	0	0	0	(215,112)
4161 Retiree Medical Reserve	170,551	157,390	135,566	131,208
<b>sub-total</b>	<u>3,644,878</u>	<u>3,505,145</u>	<u>2,999,505</u>	<u>2,672,515</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	178,700	151,036	230,000	204,500
4211 Equip Replacement Amortization	38,948	29,452	30,509	20,486
4220 Supplies	26,035	15,711	19,870	19,870
4230 Services	989,804	1,014,282	1,039,490	906,490
4501 Memberships and Dues	5,047	10,933	17,620	17,520
4503 Training	3,056	11,050	38,200	33,400
4520 Commissions and Boards	0	1,000	0	0
<b>sub-total</b>	<u>1,241,590</u>	<u>1,233,464</u>	<u>1,375,689</u>	<u>1,202,266</u>
<b>CAPITAL OUTLAY</b>				
4920 Machinery Tools & Equipment	4,659	1,589	0	0
<b>sub-total</b>	<u>4,659</u>	<u>1,589</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<u><u>4,891,127</u></u>	<u><u>4,740,198</u></u>	<u><u>4,375,194</u></u>	<u><u>3,874,781</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	943,534	1,074,829	1,066,597	1,185,388
4112 Temporary Salaries	110,135	0	0	0
4113 Overtime	7,131	5,212	2,500	0
4121 Allowances	(517)	2,710	0	0
4124 Leave Cashout	31,172	57,263	0	0
4131 PERS	157,344	165,896	155,910	177,798
4132 Group Insurance	146,004	152,602	178,764	198,408
4133 Medicare	13,697	15,639	15,512	16,254
4135 Worker's Compensation	6,187	3,039	5,425	6,016
4138 Deferred Comp-Employer	3,298	724	3,600	2,700
4151 Compensation Reduction	0	0	0	(96,645)
4161 Retiree Medical Reserve	54,386	56,978	52,703	58,836
<b>sub-total</b>	<u>1,472,371</u>	<u>1,534,893</u>	<u>1,481,011</u>	<u>1,548,755</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	316,291	261,039	459,125	499,500
4211 Equip Replacement Amortization	13,504	10,632	7,234	6,415
4220 Supplies	11,414	11,940	27,430	23,500
4230 Services	591,953	731,051	478,201	469,000
4501 Memberships and Dues	1,304	1,389	3,125	2,700
4503 Training	6,791	6,492	10,750	9,850
<b>sub-total</b>	<u>941,257</u>	<u>1,022,543</u>	<u>985,865</u>	<u>1,010,965</u>
<b>CAPITAL OUTLAY</b>				
<b>TOTAL</b>	<u><u>2,413,628</u></u>	<u><u>2,557,436</u></u>	<u><u>2,466,876</u></u>	<u><u>2,559,720</u></u>

Parks and Recreation

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	2,664,482	2,632,173	2,738,963	2,631,227
4112 Temporary Salaries	1,147,531	1,201,064	1,279,897	1,089,149
4113 Overtime	34,542	27,344	31,100	31,100
4121 Allowances	10,400	11,630	10,400	10,400
4124 Leave Cashout	49,224	38,314	0	0
4131 PERS	455,310	449,380	435,786	420,275
4132 Group Insurance	509,828	536,967	602,460	596,280
4133 Medicare	51,438	51,904	52,852	51,039
4135 Worker's Compensation	78,423	40,593	74,135	67,744
4138 Deferred Comp-Employer	4,686	4,713	5,400	3,750
4139 PARS	11,632	13,835	16,475	14,040
4151 Compensation Reduction	0	0	0	(218,832)
4161 Retiree Medical Reserve	136,957	129,436	133,206	127,526
<b>sub-total</b>	<u>5,154,453</u>	<u>5,137,354</u>	<u>5,380,674</u>	<u>4,823,698</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	52,775	43,409	49,100	32,100
4211 Equip Replacement Amortization	257,095	231,119	224,513	206,332
4220 Supplies	349,763	312,293	347,357	332,409
4230 Services	686,191	735,887	836,025	969,701
4410 Communications	571	0	0	0
4420 Utilities	0	415	0	0
4501 Memberships and Dues	2,489	2,510	3,730	3,705
4503 Training	7,918	3,613	7,750	7,750
4600 Ins, Settlements & Contgcy	830	937	1,000	1,400
<b>sub-total</b>	<u>1,357,631</u>	<u>1,330,182</u>	<u>1,469,475</u>	<u>1,553,397</u>
<b>CAPITAL OUTLAY</b>				
4870 Machinery & Equipment	0	0	0	14,440
4920 Machinery Tools & Equipment	433	647	0	0
<b>sub-total</b>	<u>433</u>	<u>647</u>	<u>0</u>	<u>14,440</u>
<b>TOTAL</b>	<u><u>6,512,517</u></u>	<u><u>6,468,183</u></u>	<u><u>6,850,149</u></u>	<u><u>6,391,535</u></u>

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	12,984,503	13,253,134	13,802,584	14,274,811
4112 Temporary Salaries	278,549	296,575	333,377	310,426
4113 Overtime	624,020	580,769	788,437	706,320
4121 Allowances	150,176	144,472	148,572	148,572
4124 Leave Cashout	626,094	466,838	0	0
4131 PERS	2,890,147	2,926,499	2,848,952	3,250,519
4132 Group Insurance	1,485,514	1,547,108	1,743,204	1,783,488
4133 Medicare	170,737	176,505	175,297	184,607
4135 Worker's Compensation	543,697	285,121	556,304	576,830
4138 Deferred Comp-Employer	5,409	3,643	3,600	4,500
4139 PARS	3,919	3,859	4,465	4,395
4151 Compensation Reduction	0	0	0	(1,279,370)
4161 Retiree Medical Reserve	583,146	590,647	597,761	618,906
<b>sub-total</b>	<u>20,345,912</u>	<u>20,275,170</u>	<u>21,002,553</u>	<u>20,584,004</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	3,000	3,000	3,000	3,000
4211 Equip Replacement Amortization	531,231	476,072	486,539	434,453
4220 Supplies	150,737	154,166	230,438	199,721
4230 Services	491,604	527,540	689,668	770,732
4410 Communications	28,470	29,467	33,900	33,900
4501 Memberships and Dues	1,311	1,880	4,265	5,430
4503 Training	64,510	67,417	84,551	84,551
<b>sub-total</b>	<u>1,270,862</u>	<u>1,259,543</u>	<u>1,532,361</u>	<u>1,531,787</u>
<b>CAPITAL OUTLAY</b>				
4850 Vehicles	9,668	33,763	0	41,275
4870 Machinery & Equipment	127,227	7,729	0	0
4920 Machinery Tools & Equipment	83,976	67,279	60,000	60,000
<b>sub-total</b>	<u>220,871</u>	<u>108,772</u>	<u>60,000</u>	<u>101,275</u>
<b>TOTAL</b>	<u><u>21,837,645</u></u>	<u><u>21,643,485</u></u>	<u><u>22,594,914</u></u>	<u><u>22,217,066</u></u>

Fire

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed 2010-11
<b>PERSONNEL SERVICES</b>				
4111 Permanent Salaries	7,938,593	8,084,405	8,490,048	8,584,104
4112 Temporary Salaries	0	122,317	0	0
4113 Overtime	1,101,583	980,699	831,000	855,100
4121 Allowances	61,079	61,259	61,752	61,752
4124 Leave Cashout	350,256	891,169	0	0
4131 PERS	1,850,877	1,871,664	1,818,936	2,052,004
4132 Group Insurance	903,811	971,607	1,049,304	1,065,720
4133 Medicare	103,353	108,927	100,848	107,737
4135 Worker's Compensation	356,839	187,513	370,797	379,777
4138 Deferred Comp-Employer	41,879	40,901	41,100	40,800
4151 Compensation Reduction	0	0	0	(777,849)
4161 Retiree Medical Reserve	375,729	381,041	387,953	391,793
<b>sub-total</b>	<u>13,083,999</u>	<u>13,701,503</u>	<u>13,151,738</u>	<u>12,760,938</u>
<b>SUPPLIES AND CONTRACTUAL SERVICES</b>				
4200 Community Promotions, Grants & Loans	0	0	1,500	1,500
4211 Equip Replacement Amortization	1,100,020	918,086	1,035,701	946,075
4220 Supplies	184,762	263,084	244,260	215,860
4230 Services	232,711	131,607	218,186	195,800
4410 Communications	4,265	2,242	3,600	3,600
4501 Memberships and Dues	2,650	2,375	9,940	9,940
4503 Training	54,277	33,546	95,145	92,145
<b>sub-total</b>	<u>1,578,685</u>	<u>1,350,940</u>	<u>1,608,332</u>	<u>1,464,920</u>
<b>CAPITAL OUTLAY</b>				
4870 Machinery & Equipment	15,840	0	0	30,590
4910 Office Furniture & Fixtures	0	1,292	0	0
4920 Machinery Tools & Equipment	1,032	224,973	0	0
<b>sub-total</b>	<u>16,872</u>	<u>226,265</u>	<u>0</u>	<u>30,590</u>
<b>TOTAL</b>	<u><u>14,679,555</u></u>	<u><u>15,278,707</u></u>	<u><u>14,760,070</u></u>	<u><u>14,256,448</u></u>

Non-Departmental

	100 General Fund	211 H-H Lease Fund	212 Public Art Fund	237 CFD Fund
<b>PERSONNEL SERVICES</b>				
4124 Leave Cashout	547,000	0	0	0
4132 Group Insurance	18,500	0	0	0
4135 Worker's Compensation	0	0	0	0
4136 Unemployment	53,200	0	0	0
4137 MOU Contractual Agreements	615,000	0	0	0
4139 PARS	6,000	0	0	0
4141 Adjustments-Payroll	90,600	0	0	0
4161 Retiree Medical Reserve	960,200	0	0	0
sub-total	<u>2,290,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>SUPPLIES &amp; CONTRACTUAL SERVICES</b>				
4201 Community Promotions	0	0	0	0
4205 Miscellaneous Grants	0	0	0	0
4209 Miscellaneous Loans	0	0	0	0
4220 Supplies	0	0	13,500	0
4237 Contractual Services	31,500	0	25,000	7,000
4239 Audit Fees	53,000	0	0	0
4242 Rents & Leases	0	28,000	0	0
4252 Retainers & Fees	0	0	0	0
4253 ABAG Attorney's Fees	20,000	0	0	0
4254 ABAG Settlements	46,000	0	0	0
4421 Utilities-Gas	145,000	0	0	0
4422 Utilities-Electric	1,307,200	0	0	0
4423 Utilities-Water	303,300	0	0	0
4424 SFWD, Wholesale Water Purchase	0	0	0	0
4425 SCVWD, Wholesale Water Purchase	0	0	0	0
4427 Recycled Water Purchase	0	0	0	0
4428 Treatment Plant, Capital	0	0	0	0
4429 Treatment Plant, M&O	0	0	0	0
4503 Training and Registration	8,000	0	0	0
4509 Tuition Reimbursement	23,200	0	0	0
4600 Insurance & Settlements	254,000	0	0	0
4610 Uncollectible Accounts	23,000	0	0	0
4640 Contingent Reserve	348,000	0	0	0
4661 ERAF Payments to State	0	0	0	0
sub-total	<u>2,562,200</u>	<u>28,000</u>	<u>38,500</u>	<u>7,000</u>
<b>DEBT SERVICE</b>				
4701 Retirement of Principal	0	0	0	0
4711 Interest Expense	0	0	0	0
4720 Contractual Obligation	0	0	0	0
sub-total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>CAPITAL OUTLAY</b>				
4850 Vehicles	0	0	0	0
4870 Machinery & Equipment	0	0	0	0
sub-total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>4,852,700</u>	<u>28,000</u>	<u>38,500</u>	<u>7,000</u>

Non-Departmental

250 HCD Fund	310 Street Fund	390 RDA Fund	400/406 Water Fund	450/452 Sewer Fund	500/505 Equipment Replacement	Proposed 2010-11
0	0	23,000	18,000	12,000	0	600,000
0	0	2,400	1,900	1,200	0	24,000
0	0	0	0	0	0	0
0	0	7,000	5,600	4,200	0	70,000
0	0	80,000	64,100	40,900	0	800,000
0	0	1,000	1,000	1,000	0	9,000
0	0	2,400	3,600	2,100	1,300	100,000
0	0	125,900	101,000	59,900	0	1,247,000
<b>0</b>	<b>0</b>	<b>241,700</b>	<b>195,200</b>	<b>121,300</b>	<b>1,300</b>	<b>2,850,000</b>
0	0	15,000	0	0	0	15,000
0	0	1,095,000	0	0	0	1,095,000
0	0	5,800,000	0	0	0	5,800,000
0	0	0	0	0	0	13,500
0	1,300	300,000	5,200	10,000	0	380,000
6,000	8,000	13,000	10,000	10,000	0	100,000
0	0	0	0	0	0	28,000
0	0	1,000	0	0	0	1,000
0	0	7,000	8,000	30,000	0	65,000
0	0	15,000	19,000	70,000	0	150,000
0	25,000	5,000	43,000	32,000	0	250,000
0	49,000	175,000	96,300	122,500	0	1,750,000
0	52,300	10,500	88,900	68,000	0	523,000
0	0	0	6,139,000	0	0	6,139,000
0	0	0	2,045,000	0	0	2,045,000
0	0	0	380,000	0	0	380,000
0	0	0	0	2,500,000	0	2,500,000
0	0	0	0	5,500,000	0	5,500,000
0	0	5,000	1,000	1,000	0	15,000
0	0	2,700	2,700	1,400	0	30,000
0	0	46,000	23,000	70,000	32,000	425,000
0	0	0	56,000	56,000	0	135,000
0	0	0	0	0	0	348,000
0	0	2,358,186	0	0	0	2,358,186
<b>6,000</b>	<b>135,600</b>	<b>9,848,386</b>	<b>8,917,100</b>	<b>8,470,900</b>	<b>32,000</b>	<b>30,045,686</b>
0	0	5,240,000	0	370,000	0	5,610,000
0	0	8,363,000	0	320,000	0	8,683,000
0	0	4,000,000	0	0	0	4,000,000
<b>0</b>	<b>0</b>	<b>17,603,000</b>	<b>0</b>	<b>690,000</b>	<b>0</b>	<b>18,293,000</b>
0	0	0	0	0	166,732	166,732
0	0	0	0	0	77,153	77,153
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,885</b>	<b>243,885</b>
<b>6,000</b>	<b>135,600</b>	<b>27,693,086</b>	<b>9,112,300</b>	<b>9,282,200</b>	<b>277,185</b>	<b>51,432,571</b>